

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

ROGER E. HUGHES, JR., as Settlement Agent,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 04cv11635-NG
)	
MICHAEL G. & KENDRA B. GEORGES,)	
Individually and as Trustees of the)	
Georges Realty Trust,)	
KARA GEORGES HUNTINGTON,)	
ERIK M. GEORGES,)	
UNITED STATES OF AMERICA, and)	
LYNNE F. RILEY, as Chapter 7 Trustee of)	
the Bankruptcy Estate of Michael G. Georges,)	
)	
Defendants.)	
_____)	
UNITED STATES OF AMERICA)	
)	
Cross-claimant,)	
)	
v.)	
)	
MICHAEL G. GEORGES)	
)	
Cross-claim Defendant.)	
_____)	

JUDGMENT

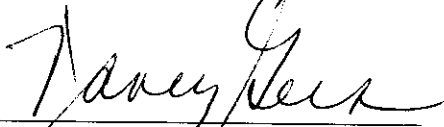
The Plaintiff Roger E. Hughes, Jr., as Settlement Agent, and defendants the United States of America and Michael G. Georges, having stipulated to entry of judgment, it is hereby Ordered and Adjudged as follows:

1. The Complaint for Interpleader filed by Roger E. Hughes, Jr., as Settlement Agent, is moot, because the funds at issue, in the amount of \$131,093.80, have been paid by Roger Hughes as Settlement Agent to the United States of America, pursuant to Judgment

entered by the Bankruptcy Court for the District of Massachusetts in bankruptcy adversary proceeding number 02-1352-JBR, and pursuant to a stipulation of Roger Hughes as Settlement Agent, the United States of America, Michael G. Georges, Kara Georges Huntington, and Erik M. Georges, filed in the bankruptcy case.

2. Judgment on the United States of America's cross-claim is entered in favor of the United States of America and against Michael G. Georges for Michael G. Georges's outstanding assessed federal income tax liabilities for tax years 1993, 1994, and 1997, in the amount of \$24,635.42, as of June 14, 2004, minus any amount paid to the United States of America in partial payment of the 1993 liability (after application of the interpleaded funds first to tax liabilities for earlier years) in accordance with the parties' stipulation and the Judgment in bankruptcy adversary proceeding 02-1352-JBR (D. Mass.), plus interest and other additional amounts that may have accrued after June 14, 2004, and that continue to accrue as provided by law.
3. Each party is to bear its own costs and fees relating to this matter.
4. This case is closed, as no issues remain to be tried in the United States District Court.

Dated at Boston, Massachusetts, this 16 day of February, 2005.


HON. NATHANIEL M. GORTON
U.S. District Court